

Exhibit 14

To Whom It May Concern:

Children's services at UMMC under the leadership of Rick Barr, Chair of the Department of Pediatrics and Physician-in-Chief of Batson Children's Hospital, and Guy Giesecke, CEO of the Children's Hospital, are experiencing enormous departures of good specialty pediatricians. The majority of these physicians are leaving Mississippi, which will significantly impact the care of children in Mississippi. The reasons for these departures are numerous. After leading children's services for the past 6 years, Dr. Barr is leaving for Arkansas. His replacement will face substantial challenges.

Below is a list of pediatric subspecialty physicians who have left or have submitted their resignation. There are more to come.

Physician	Specialty	New Location
Maria Cabral	Adolescent Medicine	
Jorge Salazar	Pediatric Cardiac Surgery/Division Chief	Memorial Hermann Houston
Casey Davis	Pediatric Critical Care	Texas Children's Hospital
Steve Bondi	Pediatric Critical Care	University of Rochester
Mike Dalman	Pediatric Critical Care	University of South Carolina
Carrie Freeman	Pediatric Critical Care	Florida
Rick Barr	Pediatric Critical Care/Physician-in-Chief	Univ. of Arkansas
Stephanie Jacks	Pediatric Dermatology	Texas Children's Hospital
Jessica Lilley	Pediatric Endocrinology	Mississippi Center for Advanced Med
Sophie Lanciers	Pediatric Gastroenterology	Tulane, New Orleans
Uwe Blecker	Pediatric Gastroenterology	Tulane, New Orleans
Neal Tipnis	Pediatric Gastroenterology/Division Chief	UAB Birmingham
Kelly Jones	Pediatric Genetics	Eastern Virginia University
Omar Rhaman	Pediatric Genetics/Division Chief	University of Nebraska
Seve Majumdar	Pediatric Hematology/Oncology	Children's National DC
Spencer Sullivan	Pediatric Hematology/Oncology	Mississippi Center for Advanced Med
Rana El Feghaly	Pediatric Infectious Disease	University of Kansas
Lamar Davis	Pediatric Neurology	Oschner, New Orleans
Dr. Veda	Pediatric Neurology	Mississippi Center for Advanced Med
Mike Steiner	Pediatric Radiology	Chattanooga
Mike Friel	Pediatric Reconstructive Surgery	Oschner, New Orleans
Nina Washington	Pediatric Rheumatology/Division Chief	Mississippi Center for Advanced Med

UMMC continues to attribute problems to financial challenges, unexpected revenue decreases, budget cuts, etc. - <http://www.clarionledger.com/story/news/politics/2017/02/23/ummc-faces-unexpected-35-million-reduction-possible-layoffs-after-change-in-medicaid-formula/98301174/>. However, these numbers provide insight into the how pediatric services integrate financially with the organization. The above article notes UMMC is a 1.6 billion dollar operation. The \$35M budget cut is ~2% of the entire operation. The children's hospital is ~\$200M organization (~12.5% of the entire UMMC operation). In FY2016, the children's services probably generated ~\$235M in revenue, giving them a margin of ~35M. As a percent of revenue, this is about an 18% margin. Of note, most major children's organizations have a target margin of ~8-9%. UMMC's target for the children's hospital is 22.5% of revenue. Even though the children's hospital fell short of UMMC's target, their actual margin is likely still twice the margin of other children's hospitals. Why does the children's hospital operate at a margin of 18.5%, but a 2% budget cut to UMMC have such a major impact on the organization? Why does UMMC set such a high profit margin for the children's hospital versus other children's organizations across the country?

The number of pediatric specialty physicians leaving UMMC continues to grow. There are more to come.

Physician	Specialty	New Location
Maria Cabral	Adolescent Medicine	TBD
Ray Rodriguez	Pediatric Allergist/Immunologist	Mississippi Center for Advanced Med
Jorge Salazar	Pediatric Cardiac Surgery/Division Chief	Memorial Hermann Houston
Casey Davis	Pediatric Critical Care	Texas Children's Hospital
Steve Bondi	Pediatric Critical Care	University of Rochester
Mike Dalman	Pediatric Critical Care	University of South Carolina
Carrie Freeman	Pediatric Critical Care	Florida
Rick Barr	Pediatric Critical Care/Physician-in-Chief	Univ. of Arkansas
Stephanie Jacks	Pediatric Dermatology	Texas Children's Hospital
Justin Davis	Pediatric Emergency Medicine	Houston
Mike Holder	Pediatric Emergency Medicine	TBD
Jessica Lilley	Pediatric Endocrinology	Mississippi Center for Advanced Med
Sophie Lanciers	Pediatric Gastroenterology	Tulane
Uwe Blecker	Pediatric Gastroenterology	Tulane
Neal Tipnis	Pediatric Gastroenterology/Division Chief	UAB Birmingham
Kelly Jones	Pediatric Genetics	Eastern Virginia University
Julie Kaplan	Pediatric Genetics	Maryland
Omar Rhaman	Pediatric Genetics/Division Chief	University of Nebraska
Seve Majumdar	Pediatric Hematology/Oncology	Children's National DC
Spencer Sullivan	Pediatric Hematology/Oncology	Mississippi Center for Advanced Med
Bob Eubanks	Pediatric Hospitalist	Meridian
Rana El Feghaly	Pediatric Infectious Disease	University of Kansas
Lamar Davis	Pediatric Neurology	Oschner, New Orleans
Dr. Veda	Pediatric Neurology	Mississippi Center for Advanced Med

Mike Steiner	Pediatric Radiology	Chattanooga
Mike Friel	Pediatric Reconstructive Surgery	Oschner, New Orleans
Nina Washington	Pediatric Rheumatology/Division Chief	Mississippi Center for Advanced Med

"Pediatric care is a reliable moneymaker for the medical center." This statement may shed light, in part, on why so many pediatric subspecialists are leaving the medical center. For FY2017 the children's hospital requested ~16M in much needed capital equipment for the previously noted "outdated and undersized facilities." However, children's services were only approved for ~6M in capital expenditures. Also, as previously noted, the children's hospital generated a profit of ~35M or so in FY2016. These numbers suggest the medical center reinvests <20% of profits generated by children's services back into children's programs. However, UMMC continues to request additional funding for children's services. In addition, the target profit margin for children's services at UMMC is 22.5% (actual margin ~18% for FY2016), which is over twice the average margin of 8-9% of some of the best children's hospitals in the country. It is not clear why the medical center demands such high margin from children's services and reinvest such a low percentage back into children's healthcare.

About 70% of children who are seen at UMMC have MS Medicaid. Of the ~35M in profit from children's services in FY2016, ~24.5M came from the state of Mississippi. However, only ~4.2M of Medicaid funds went back to the children's hospital. A lot of people at UMMC know there is mold growing in the patient bathrooms in the children's hospital, including the CEO of the children's hospital. Why not use some of those funds to sanitize or renovate the bathrooms? Why not use some of those funds in other much needed areas of pediatrics? In addition to leadership issues, pressuring pediatric providers for more and more profit and lack of reinvestment in children's services and facilities is likely another reason why so many pediatric subspecialists are leaving UMMC.

On that note, Wade Shrader, Chief of Pediatric Orthopedic Surgery, resigned last week to go to Delaware. Delaware? Dr. Shrader, a Mississippi native, came to UMMC after being in AZ for 10 years. Like a lot of pediatric subspecialists who have recently left, including Dr. Abdul-Rahman, he likely planned to spend the rest of his career at UMMC serving children in Mississippi.